REVENUE—(Excise.)

(Nos. 18 to 21.)

Subject No. 18.

Value of dead date trees in *hiduvali* lands to be paid to *hiduvalidars* instead of crediting it to Government.

Mr. Kenchappa, Holalkere Taluk.

Summary of Representation.

When *toddy* yielding trees in *hiduvali* lands are destroyed by the negligence of contractors, the value of such trees will be recovered from them and credited to Government. Such amounts may be ordered to be paid to *hiduvalidars* as they are mainly put to loss by such negligence

Note:—Not discussed owing to the absence of the proposer.

Subject No. 19

Free grant of dead *bagani* trees to raiyats.

Messrs. Nadig Lakshmana Rao and Nadig Bhaskar Rao, Sorab Taluk.

Summary of Representation.

Dead *bagani* trees in the Government and *hiduvali kans* may be given free to raiyats for agricultural purposes.

Note:—Not discussed for want of time.

Subject No. 20.

Arrack Bonded Depot *Mutsaddis.*

Messrs C. Subba Rao, Shimoga District Board, and A. Anantaiya, Shimoga Taluk.

Summary of Representation.

The present practice of appointing depot *mutsaddis* rests with the contractor. The Government may reserve that right and the cost debited to the contractor.

Note:—Not discussed for want of time.

Subject No. 21.

Abolition of the system of carrying contract and carriage and issue of liquor through Government agency.

Messrs B. Rangarajaiya and Nandipur Kallegowda, Mudgere Taluk.

Summary of Representation.

The Bonded Depot *Mutsaddis* are appointed by carrying contractors on a small pay on their furnishing securities. All wastages are made good from the poor salaries of these Depot *Mutsaddis* and from the security amounts furnished by them. As a natural consequence of this, the *Mutsaddis* take themselves to malpractices in issuing liquors to contractors or shop-keepers. The Government may therefore be pleased to appoint Excise Shroffs in all taluk headquarters for the sale of liquor under the management and supervision of the taluk authorities. If this system is adopted, the consumers can not only get unadulterated liquors but the excise revenue also would improve.

Note:—Not discussed for want of time.

REVENUE—(Income-tax.)

(No. 22.)

Subject No. 22.

Enhancement of the time limit for appeals *re* levy of Income-tax.

Mr. C. Narayana Setty, Chitaldrug District Board.

Summary of Representation.

One month's time fixed for preferring appeals against the decision of the Income-tax Officers may be enhanced to three months.

Note:—Not discussed owing to the absence of the proposer.